S.B. Sales Tax Revision Petition No. 83/2007

Commercial Taxes Officer,
Bhiwadi, District Alwar

Versus

M/s. Smt. Vidhya Devi
199, South West Block, Alwar

::

Date of order :: September 20, 2007

PRESENT
HON'BLE DR. JUSTICE VINEET KOTHARI

Mr. Amit Ratnawat on behalf of Mr. R.B. Mathur for the petitioner-Revenue
Mr. Vivek Singhal for the respondent assessee

1. Heard learned counsel for the parties.

2. By the impugned order dated 24.06.2004, learned Tax Board found that since the teakwood in question was brought within the State of Rajasthan by the respondent assessee for personal use and it did not attract levy of tax under the RST Act, 1994, there was no justification for imposition of penalty under Section 78(5) of the Act on the respondent assessee. The learned Deputy Commissioner (Appeals) has also held in favour of the assessee. Thus, both the appellate authorities have concurrently found that it was not a fit

case for imposition of penalty under Section 78(5) of the Act, even though the Form No. ST-18AA was not produced by the driver of the vehicle bringing these goods at the time of checking on 21.09.1999.

3. In the opinion of this court, no question of law arises in the present revision petition under Section 86 of the Act. Therefore, the present revision petition is dismissed with no order as to costs.

(Dr.VINEET KOTHARI),J.

Pramod
Item No. 5